



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P. O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

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CINDY RAMBO
Executive Director
No. 89/02

January 3, 1989

TO: COUNTY ASSESSORS, COUNTY COUNSELS,
AND OTHER INTERESTED PARTIES

Value of Timberland

The State Board of Equalization, on November 30, 1988, pursuant to Section 434.5 of the Revenue and Taxation Code, adopted the following schedule re-establishing the value of each grade of timberland.

On March 1, 1989, timberland shall be valued per acre according to the following schedule:

<u>Redwood Region</u>	<u>Whitewood Subregion</u>	<u>Pine-Mixed Conifer Region</u>
Site I.....\$154	Site I.....\$111	Site I.....\$84
Site II.....\$127	Site II.....\$81	Site II.....\$59
Site III.....\$111	Site III.....\$68	Site III.....\$47
Site IV.....\$96	Site IV.....\$51	Site IV.....\$33
Site V.....\$30	Site V.....\$26	Site V.....\$19

When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.

This certification is submitted to you in accordance with the provisions of said Section 434.5. If you have any questions, please direct them to the undersigned at (916) 445-6964.

Sincerely,

Paul E. Crebbin, Chief
Timber Tax Division

PEC:pb